

Message Text

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PAGE 01 LUXEMB 00011 101229Z

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ACTION EB-07

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FM AMEMBASSY LUXEMBOURG

TO SECSTATE WASHDC 4224

LIMITED OFFICIAL USE LUXEMBOURG 0011

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E.O. 11652/ N/A

TAGS: ENRG

SUBJ: ENERGY - DOMESTIC TAXES ON PETROLEUM AND PETROLEUM
PRODUCTS

REF: STATE 001950

1. LUXEMBOURG GOVERNMENT APPLIED THE FOLLOWING DOMESTIC
TAXES, LEVIES AND FEES ON CRUDE OIL AND PETROLEUM PRODUCTS
AS OF JANUARY 1, 1975.

CATEGORY	EXCISE TAX	VALUE ADDED
-----	P/GAL.	TAX
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GASOLINE	\$.56	5 PERCENT
KEROSENE	\$.076	5 PERCENT
DISTILLATE GAS-OIL		
FOR MOTOR VEHICLE USE	\$.121	5 PERCENT
FOR HEATING & INDUSTRY	\$.037	5 PERCENT
FOR FARM (TRACTOR) USE	\$.045	5 PERCENT
RESIDUAL FUEL OIL (LIGHT)		
FOR MOTOR VEHICLE USE	\$.022	5 PERCENT
FOR HEATING & INDUSTRY	\$.022	5 PERCENT
FOR OTHER USES	\$.045	5 PERCENT
RESIDUAL FUEL OIL (HEAVY)	\$.011	5 PERCENT

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PAGE 02 LUXEMB 00011 101229Z

LUBRICATING OIL NONE 10 PERCENT

LIQUIFIED PETROLEUM GAS	NONE	5 PERCENT
LIQUIFIED NATURAL GAS	NONE	5 PERCENT

2. EXCISE TAXES EXPRESSED IN US DOLLARS PER US GALLON AT CURRENT EXCHANGE RATE OF \$1 US EQUAL 36.00 FRLUX/ CATEGORIES ARE DEFINED AS IN REFTEL WITH THE ADDITION OF HEAVY RESIDUAL FUEL OIL (BUNKER "C" FUEL OIL) FOR PRIMARILY INDUSTRIAL USE. THE HEAVY RESIDUAL FUEL OIL ACCOUNTS FOR NEARLY 50 PERCENT OF TOTAL COUNTRY CONSUMPTION.

3. THE LUXEMBOURG GOVERNMENT DOES NOT IMPOSE ANY IMPORT DUTIES ON PETROLEUM PRODUCTS SINCE ALL SUCH PRODUCTS ARE IMPORTED FROM OR THROUGH COUNTRIES WITHIN THE EC (PRIMARILY BELGIUM).

4. A PROPOSAL IS CURRENTLY UNDER CONSIDERATION BY THE GOL TO ADD \$.004 PER US GALLON SPECIAL LEVY TO OFFSET COSTS OF OBLIGATORY STOCKPILING PROGRAM. AS OF JANUARY 1, 1975, GOL DROPPED PROGRAM OF \$.06 PER GALLON SUBSIDY ON GASOLINE (PAID DIRECTLY TO COMPANIES TO ENABLE THEM TO REDUCE RETAIL PRICE BY EQUIVALENT AMOUNT). GOL IS CONTEMPLATING AS-YET-UNDERTERMINED SYSTEM OF OFFSETTING SUBSIDIES FOR GASOLINE TO BE PAID DIRECTLY TO LOW-INCOME GROUPS.

5. ALL LUXEMBOURG DOMESTIC TAX REVENUES ON PETROLEUM AND PETROLEUM PRODUCTS DERIVED FROM REFINED PRODUCTS LISTED IN PARAGRAPH 1. ABOVE. NO CRUDE OIL ENTERS LUXEMBOURG.
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